



This form is to be used in conjunction with a rule review when ancillary documents are also being reviewed as part of the review process.

Ancillary documents are interpretive or policy statements that advise the public of the Department's opinions, approaches, or likely course of action. They include documents such as Excise Tax Advisories (ETAs), Property Tax Bulletins (PTBs), and Revenue Policy Memorandums (RPMs). Ancillary documents do not have the "force of law" that a rule is given under the Administrative Procedures Act (Chapter 34.05 RCW). Court decisions, Board of Tax Appeals decisions (BTA), and Washington Tax Decisions (WTDs) **are not** ancillary documents.

Reviewer: JoAnne Gordon Date Reviewed: January 4, 2001

Ancillary Document being reviewed (provide number and title): Interim Audit Guideline (IAG) 01.01
Deferred Sales Tax

Date last Issued: January 1, 2001

This document is being reviewed in conjunction with (provide WAC number and title): WAC 458-20-178
Use tax

Purpose of the document: IAG 01.01 explains the difference between
"deferred sales tax" and use tax. It also provides
instructions for proper reporting of the tax and
audit instructions.

Is the document clearly written?

Yes	No
<input checked="" type="checkbox"/>	<input type="checkbox"/>

Does the document provide accurate and useful information?

Yes	No
<input checked="" type="checkbox"/>	<input type="checkbox"/>

Does the document provide information not currently in the rule?

Yes	No
<input checked="" type="checkbox"/>	<input type="checkbox"/>



Review recommendation:

- A. Update
- B. Repeal
- C. Leave as is
- D. Incorporate into rule and repeal

X

Briefly explain your recommendation:

IAG 01.01 provides clarity on a confusing issue. The detailed information is outside the scope of WAC 458-20-178 and the IAG is not suitable for incorporation in the rule. The Department should consider converting the IAG to an Excise Tax Advisory.

Manager Action:

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Accepted recommendation

Date: _____

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Returned for further review

Date: _____

Comments
